

4250 California Children and Families Commission

FUND CONDITION STATEMENTS

	2005-06*	2006-07*	2007-08*
0585 Counties Children and Families Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	\$1,039	\$600	\$600
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	469,433	478,323	481,279
Total Revenues, Transfers, and Other Adjustments	<u>\$470,472</u>	<u>\$478,923</u>	<u>\$481,879</u>
Total Resources	\$470,472	\$478,923	\$481,879
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>470,472</u>	<u>478,923</u>	<u>481,879</u>
Total Expenditures and Expenditure Adjustments	<u>\$470,472</u>	<u>\$478,923</u>	<u>\$481,879</u>
FUND BALANCE	-	-	-
0623 California Children and Families First Trust Fund ^s			
BEGINNING BALANCE	-	-	-
Prior year adjustments	<u>-\$716</u>	-	-
Adjusted Beginning Balance	-\$716	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	611,031	\$623,000	\$630,000
150300 Income From Surplus Money Investments	1,736	1,000	1,000
Transfers and Other Adjustments:			
TO0004 To Breast Cancer Fund per Health and Safety Code Section 130105	-4,600	-4,200	-4,200
TO0231 To Health Education Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-12,600	-11,400	-11,400
TO0234 To Research Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-3,100	-2,900	-2,900
TO0585 To Counties Children & Families Account, California Children & Families Trust Fund per Health and Safety Code Section 130105	-469,433	-478,323	-481,279
TO0631 To Mass Media Communications Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-35,208	-35,875	-36,096
TO0634 To Education Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-29,340	-29,895	-30,080
TO0636 To Child Care Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-17,604	-17,937	-18,048
TO0637 To Research and Development Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-17,604	-17,937	-18,048
TO0638 To Administration Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-5,868	-5,979	-6,016
TO0639 To Unallocated Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-11,736	-11,958	-12,032
Total Revenues, Transfers, and Other Adjustments	<u>\$5,674</u>	<u>\$7,596</u>	<u>\$10,901</u>
Total Resources	\$4,958	\$7,596	\$10,901
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	<u>4,958</u>	<u>7,596</u>	<u>10,901</u>
Total Expenditures and Expenditure Adjustments	<u>\$4,958</u>	<u>\$7,596</u>	<u>\$10,901</u>

* Dollars in thousands, except in Salary Range.

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FUND BALANCE	-	-	-
0631 Mass Media Communications Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	\$29,284	\$32,062	\$15,928
Prior year adjustments	-780	-	-
Adjusted Beginning Balance	\$28,504	\$32,062	\$15,928
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1,686	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	35,208	35,875	36,096
Total Revenues, Transfers, and Other Adjustments	\$36,894	\$36,875	\$37,096
Total Resources	\$65,398	\$68,937	\$53,024
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	33,336	52,933	53,024
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	76	-
Total Expenditures and Expenditure Adjustments	\$33,336	\$53,009	\$53,024
FUND BALANCE	\$32,062	\$15,928	-
Reserve for economic uncertainties	32,062	15,928	-
0634 Education Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$75,677	\$101,309	\$50,960
Prior year adjustments	37	-	-
Adjusted Beginning Balance	\$75,714	\$101,309	\$50,960
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
141200 Sales of Documents	51	-	-
150300 Income From Surplus Money Investments	4,364	1,500	1,500
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	29,340	29,895	30,080
Total Revenues, Transfers, and Other Adjustments	\$33,755	\$31,395	\$31,580
Total Resources	\$109,469	\$132,704	\$82,540
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	8,160	81,602	82,540
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	142	-
Total Expenditures and Expenditure Adjustments	\$8,160	\$81,744	\$82,540
FUND BALANCE	\$101,309	\$50,960	-
Reserve for economic uncertainties	101,309	50,960	-
0636 Child Care Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$35,222	\$50,522	\$25,166
Prior year adjustments	-271	-	-
Adjusted Beginning Balance	\$34,951	\$50,522	\$25,166
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	2,462	1,000	1,000
Transfers and Other Adjustments:			

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	2005-06*	2006-07*	2007-08*
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	17,604	17,937	18,048
Total Revenues, Transfers, and Other Adjustments	<u>\$20,066</u>	<u>\$18,937</u>	<u>\$19,048</u>
Total Resources	\$55,017	\$69,459	\$44,214
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	4,495	44,197	44,214
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	<u>-</u>	<u>96</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$4,495</u>	<u>\$44,293</u>	<u>\$44,214</u>
FUND BALANCE	\$50,522	\$25,166	-
Reserve for economic uncertainties	50,522	25,166	-

0637 Research and Development Account, California Children and Families Trust Fund

BEGINNING BALANCE	\$46,174	\$57,046	\$28,377
Prior year adjustments	<u>-555</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$45,619	\$57,046	\$28,377
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	2,771	1,200	1,200
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	17,604	17,937	18,048
Total Revenues, Transfers, and Other Adjustments	<u>\$20,375</u>	<u>\$19,137</u>	<u>\$19,248</u>
Total Resources	\$65,994	\$76,183	\$47,625
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	8,948	47,708	47,625
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	<u>-</u>	<u>98</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$8,948</u>	<u>\$47,806</u>	<u>\$47,625</u>
FUND BALANCE	\$57,046	\$28,377	-
Reserve for economic uncertainties	57,046	28,377	-

0638 Administration Account, California Children and Families Trust Fund^s

BEGINNING BALANCE	\$21,264	\$23,309	\$11,857
Prior year adjustments	<u>-10</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$21,254	\$23,309	\$11,857
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
141200 Sales of Documents	2	-	-
150300 Income From Surplus Money Investments	827	300	300
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	5,868	5,979	6,016
Total Revenues, Transfers, and Other Adjustments	<u>\$6,697</u>	<u>\$6,279</u>	<u>\$6,316</u>
Total Resources	\$27,951	\$29,588	\$18,173
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	2	4	4
4250 California Children and Families Commission (State Operations)	4,640	17,719	18,169
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	<u>-</u>	<u>8</u>	<u>-</u>

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	2005-06*	2006-07*	2007-08*
Total Expenditures and Expenditure Adjustments	\$4,642	\$17,731	\$18,173
FUND BALANCE	\$23,309	\$11,857	-
Reserve for economic uncertainties	23,309	11,857	-
0639 Unallocated Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$15,178	\$17,861	\$10,266
Prior year adjustments	-346	-	-
Adjusted Beginning Balance	\$14,832	\$17,861	\$10,266
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1,007	700	700
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	11,736	11,958	12,032
Total Revenues, Transfers, and Other Adjustments	\$12,743	\$12,658	\$12,732
Total Resources	\$27,575	\$30,519	\$22,998
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	9,714	20,214	22,998
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	39	-
Total Expenditures and Expenditure Adjustments	\$9,714	\$20,253	\$22,998
FUND BALANCE	\$17,861	\$10,266	-
Reserve for economic uncertainties	17,861	10,266	-

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